

Bern Prewitt, President
District Five, Shaw

Eddie Andrew Williams III
District One, Vice President, Rosedale

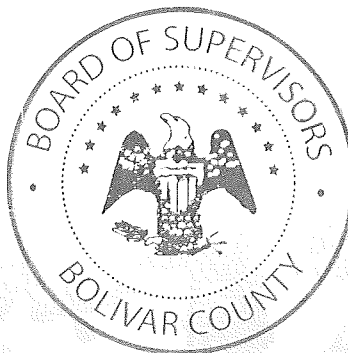
F. F. "Donny" Whitten
District Two, Cleveland

Jeanne R. Walker
Chancery Clerk

H. M. "Mack" Grimmer
Sheriff

Adrian L. Brown
County Administrator

David James, Sr.
County Road Manager



Richard M. Coleman, Sr.
District Three, Shelby

James McBride
District Four, Cleveland

Nancy J. Havens
Tax Assessor/Collector

Rosie S. Simmons
Circuit Clerk

Linda F. Coleman
Board Attorney

Robert B. Eley
County Engineer

BOLIVAR COUNTY, MISSISSIPPI

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www.co.bolivar.ms.us**

June 19, 2006

CORRECTIVE ACTION PLAN

September 30, 2003

Office of State Auditor
P.O. Box 956
Jackson, Mississippi 39205

Gentleman:

Bolivar County respectfully submits the following corrective action plans for the year ended September 30, 2003.

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule. Section 1: Summary of Auditor's Results, does not include findings and is not addressed.

SECTION 2: FINANCIAL STATEMENT FINDINGS

03-1

Corrective Action Planned:

The programmers for the accounting program were contacted regarding the subsidiary records, which were not on hand and were not requested of me. The accounting program had been updated to provide the information, but the Circuit Clerk's office had not been informed of the update. The Circuit Clerk is now able to comply with the recommendation after additional data input.

Anticipated Completion Date:
June 30, 2006

Name of Contact Person Responsible for Corrective Action:
Rosie S. Simmons, Circuit Clerk

03-2

Corrective Action Planned:

My staff and I are continuing to identify funds in these accounts. Most of the funds are accumulated from a failure in our computer program during a power outage while transferring data from the Rosedale office to the server in the Cleveland office for backup. Funds are being identified using case files and deposit books. The Circuit Clerk will comply.

The settlements for the civil and criminal cash journals are current through July 2005 with the exception of the criminal court fess for the month of July.

Anticipated Completion Date:
June 30, 2006

Name of Contact Person Responsible for Corrective Action:
Rosie S. Simmons, Circuit Clerk

03-3.

Corrective Action Planned:

Deposits made at the First National Bank in Rosedale are made daily. During tax season, when deposits are above \$100,00, these deposits are transported to the Cleveland office and deposited in Cleveland State Bank account. This is due to the fact that The First National Bank will not secure monies over the abovementioned amount. We now electronically transfer deposits daily and the abovementioned has been rectified.

Anticipated Completion Date:
June 30, 2006

Name of Contact Person Responsible for Corrective Action:
Nancy J. Havens, Tax Assessor-Collector

03-4

Corrective Action Planned:

The procedures to report additions and deletions to value of capital assets have been fully explained and they will be implemented immediately. This was the year GASB 34 procedures were implemented and the instructions were difficult to interpret with the limitations of the software Most of these difficulties have been resolved.

Anticipated Completion Date:
June 30, 2006

Name of Contact Person Responsible for Corrective Action:
Clarence "Buck" Beckham, Inventory Control Clerk

SECTION 3: FEDERAL AWARD FINDINGS

03-5

Corrective Action Planned:

The Bolivar County Board of Supervisors has appointed a grants officer, who will be responsible for insuring that all grant conditions and compliance requirements are met. This individual will coordinate with the accounting office so that proper documentation may be obtained and examined prior to the release of grant funds. The grants officer shall maintain a file on each grant, which will include a copy of all invoices submitted for reimbursement with proper approvals.

Anticipated Completion Date:

June 30, 2006

Name of Contact Person Responsible for Corrective Action:

Jeanne R. Walker, Interim County Administrator

03-6

Corrective Action Planned:

The Bolivar County Board of Supervisors has appointed a grants officer, who will be responsible for insuring that all grant conditions and compliance requirements are met. When it is determined that the Davis Bacon Act applies, the grants officer shall insure that the contract includes mandatory compliance with the Davis Bacon Act, by all contractors and sub-contractors performing work under said contract. To monitor this requirement, the grants officer shall require that payroll information be submitted to his office for review.

Anticipated Completion Date:

June 30, 2006

Name of Contact Person Responsible for Corrective Action:

Jeanne R. Walker, Interim County Administrator

03-7

Corrective Action Planned:

The Bolivar County Board of Supervisors has appointed a grants officer, who will be responsible for insuring that all grant conditions and compliance requirements are met. When matching funds or equipment is required as part of the grant conditions, the grants officer shall be responsible for determining that the requirements have been met and shall perform periodic monitoring to insure that the matching is not subsequently withdrawn.

Anticipated Completion Date:

June 30, 2006

Name of Contact Person Responsible for Corrective Action:

Jeanne R. Walker, Interim County Administrator

03-8

Corrective Action Planned:

The Bolivar County Board of Supervisors has appointed a grants officer, who will be responsible for insuring that grant conditions and compliance requirements are met. Special conditions and requirements of each grant shall be identified and controls shall be developed to insure compliance with said conditions and requirements.

Anticipated Completion Date:

June 30, 2006

Name of Contact Person Responsible for Corrective Action:
Jeanne R. Walker, Interim County Administrator

03-9

Corrective Action Planned:

The Bolivar County Board of Supervisors has appointed a grants officer, who will be responsible for insuring that all grant conditions and compliance requirements are met. This individual will coordinate with the accounting office so that proper documentations may be obtained and examined prior to the release of grant funds. The grants officer shall maintain a file on each grant, which will include a copy of all invoices submitted for reimbursement with proper approvals.

Anticipated Completion Date:
June 30, 2006

Name of Contact Person Responsible for Corrective Action:
Jeanne R. Walker, Interim County Administrator

03-10

Corrective Action Planned:

The Bolivar County Board of Supervisors has appointed a grants officer, who will be responsible for insuring that all grant conditions and compliance requirements are met. When it is determined the Davis Bacon Act applies, the grants officer shall insure that the contract includes mandatory compliance with the Davis Bacon Act, by all contractors and sub-contractors performing work under said contract. To monitor this requirement, the grants officer shall require that payroll information be submitted to his office for review.

Anticipated Completion Date:
June 30, 2006

Name of Contact Person Responsible for Corrective Action:
Jeanne R. Walker, Interim County Administrator

03-11

Corrective Action Planned:

The Bolivar County Board of Supervisors has appointed a grants officer, who will be responsible for insuring that all grant conditions and compliance requirements are met. Special conditions and requirements of each grant shall be identified and controls shall be developed to insure compliance with said conditions and requirements.

Anticipated Completion Date:
June 30, 2006

Name of Contact Person Responsible for Corrective Action:
Jeanne R. Walker, Interim County Administrator

Sincerely,



Bern Prewitt, President
Bolivar County Board of Supervisors
662-843-8012